

A bill for an act
relating to taxation; property; modifying the prescribed content of property tax
statements; amending Minnesota Statutes 2008, section 276.04, subdivision 2.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 276.04, subdivision 2, is amended to read:

Subd. 2. **Contents of tax statements.** (a) The treasurer shall provide for the
printing of the tax statements. The commissioner of revenue shall prescribe the form
of the property tax statement and its contents. For any property located in a taxing
jurisdiction that has been notified that its credit reimbursement payment will be reduced,
the tax statement must not state or imply that property tax credits are paid by the state of
Minnesota. The statement must contain a tabulated statement of the dollar amount due to
each taxing authority and the amount of the state tax from the parcel of real property for
which a particular tax statement is prepared. The dollar amounts attributable to the county,
the state tax, the voter approved school tax, the other local school tax, the township or
municipality, and the total of the metropolitan special taxing districts as defined in section
275.065, subdivision 3, paragraph (i), must be separately stated. The amounts due all
other special taxing districts, if any, may be aggregated except that any levies made by the
regional rail authorities in the county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott,
or Washington under chapter 398A shall be listed on a separate line directly under the
appropriate county's levy. If the county levy under this paragraph includes an amount for a
lake improvement district as defined under sections 103B.501 to 103B.581, the amount
attributable for that purpose must be separately stated from the remaining county levy
amount. In the case of Ramsey County, if the county levy under this paragraph includes an
amount for public library service under section 134.07, the amount attributable for that

purpose may be separated from the remaining county levy amount. The amount of the tax on homesteads qualifying under the senior citizens' property tax deferral program under chapter 290B is the total amount of property tax before subtraction of the deferred property tax amount. The amount of the tax on contamination value imposed under sections 270.91 to 270.98, if any, must also be separately stated. The dollar amounts, including the dollar amount of any special assessments, may be rounded to the nearest even whole dollar. For purposes of this section whole odd-numbered dollars may be adjusted to the next higher even-numbered dollar. The amount of market value excluded under section 273.11, subdivision 16, if any, must also be listed on the tax statement.

(b) The property tax statements for manufactured homes and sectional structures taxed as personal property shall contain the same information that is required on the tax statements for real property.

(c) Real and personal property tax statements must contain the following information in the order given in this paragraph. The information must contain the current year tax information in the right column with the corresponding information for the previous year in a column on the left:

- (1) the property's estimated market value under section 273.11, subdivision 1;
- (2) the property's taxable market value after reductions under section 273.11, subdivisions 1a and 16;
- (3) the property's gross tax, before credits;
- (4) for homestead residential and agricultural properties, the credits under section 273.1384;
- (5) any credits received under sections 273.119; 273.1234 or 273.1235; 273.135; 273.1391; 273.1398, subdivision 4; 469.171; and 473H.10, except that the amount of credit received under section 273.135 must be separately stated and identified as "taconite tax relief"; and

(6) the net tax payable in the manner required in paragraph (a).

(d) If the county uses envelopes for mailing property tax statements and if the county agrees, a taxing district may include a notice with the property tax statement notifying taxpayers when the taxing district will begin its budget deliberations for the current year, and encouraging taxpayers to attend the hearings. If the county allows notices to be included in the envelope containing the property tax statement, and if more than one taxing district relative to a given property decides to include a notice with the tax statement, the county treasurer or auditor must coordinate the process and may combine the information on a single announcement.

3.1 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and
3.2 thereafter.